

EXHIBIT A

Joseph Radecki	11/1/2004	2.0	Settlement Discussions / Analysis	CIBC internal discussions / Analysis of Potential Settlement Alternatives
Joseph Radecki	11/2/2004	2.8	Settlement Analysis	Discussions and analysis regarding various settlement issues
Joseph Radecki	11/4/2004	1.3	Business Operations	Review of Case Filings
Joseph Radecki	11/5/2004	2.5	Financial Analysis	Review of quarterly financial results
Joseph Radecki	11/8/2004	1.0	Financial Analysis	Conference call (case professionals & management) re: quarterly results
Joseph Radecki	11/9/2004	1.8	Business Operations	Review of Case Filings
Joseph Radecki	11/10/2004	2.5	Business Operations	Review of Case Filings
Joseph Radecki	11/12/2004	1.0	Business Operations	Review of Case Filings
Joseph Radecki	11/15/2004	4.0	Plan and Disclosure Statement	Review of Debtors' Plan of Reorg/Disclosure Statement
Joseph Radecki	11/16/2004	2.5	Business Operations	Review of various Case Filings
Joseph Radecki	11/17/2004	3.8	Plan and Disclosure Statement	Review of Debtors' Plan of Reorg/Disclosure Statement
Joseph Radecki	11/19/2004	3.0	Plan and Disclosure Statement	Draft presentation report to FCR
Joseph Radecki	11/23/2004	3.5	Plan and Disclosure Statement	Review update of presentation report to FCR
Joseph Radecki	11/23/2004	2.0	Plan and Disclosure Statement	Review update of presentation report to FCR
Joseph Radecki	11/24/2004	2.0	Plan and Disclosure Statement	Draft presentation report to FCR
Joseph Radecki	11/30/2004	4.0	Financial Analysis	Review financial analysis
Jonathan	11/1/2004	1.8	Settlement Discussions / Analysis	Discussions / Analysis of Potential Settlement Alternatives
Jonathan	11/2/2004	7.8	Settlement Analysis	Analysis of Various Alternative Settlements
Jonathan	11/4/2004	5.0	Financial Analysis	Review of Q3 Financial Statements / Monthly Operating and Financial Reports
Brownstein				Review of Case Filings
Jonathan	11/5/2004	0.5	Business Operations	Preparation / Review of Fee Applications
Jonathan	11/5/2004	1.5	Case Administration	Review of Q3 Financial Results / Prepare for Q3 Call with Management
Jonathan	11/5/2004	2.3	Financial Analysis	Analysis of Various Alternative Settlements
Jonathan	11/5/2004	2.5	Settlement Analysis	Q3 Updated Conference Call with Management / Other Professionals
Jonathan	11/8/2004	1.0	Financial Analysis	Review of Case Filings
Jonathan	11/12/2004	0.5	Business Operations	Review of Debtors' Disclosure Statement and Plan of Reorganization
Jonathan	11/15/2004	8.8	Plan and Disclosure Statement	Review of Debtors' Disclosure Statement and Plan of Reorganization
Jonathan	11/16/2004	4.8	Plan and Disclosure Statement	Review of Debtors' Disclosure Statement and Plan of Reorganization
Jonathan	11/18/2004	6.3	Plan and Disclosure Statement	Review of Debtors' Disclosure Statement and Plan of Reorganization
Jonathan	11/19/2004	0.5	Business Operations	Review of Case Filings
Jonathan	11/19/2004	7.5	Plan and Disclosure Statement	Preparation of Report to FCR
Jonathan	11/22/2004	6.0	Plan and Disclosure Statement	Preparation of Report to FCR
Jonathan	11/24/2004	2.0	Plan and Disclosure Statement	Preparation of Report to FCR
Ritwik Chatterjee	11/1/2004	3.3	Settlement Discussions / Analysis	CIBC Team meetings; Analysis of Potential Settlement Alternatives
Ritwik Chatterjee	11/2/2004	4.0	Settlement Analysis	Review and analysis of settlement alternatives
Ritwik Chatterjee	11/3/2004	4.3	Settlement Analysis	Review and analysis of settlement alternatives
Ritwik Chatterjee	11/4/2004	6.3	Financial Analysis	Review of quarterly results and related analysis
Ritwik Chatterjee	11/5/2004	3.5	Financial Analysis	Quarterly financial results and related analysis review
Ritwik Chatterjee	11/5/2004	2.5	Settlement Analysis	Analysis of Various Alternative Settlements; review case docket
Ritwik Chatterjee	11/8/2004	1.0	Financial Analysis	Call re: Quarterly financial results and related analysis; Quarterly financial results and related analysis
Ritwik Chatterjee	11/9/2004	1.3	Business Operations	Internal CIBC meetings re: various case issues
Ritwik Chatterjee	11/12/2004	1.0	Financial Analysis	Various financial analysis on Company
Ritwik Chatterjee	11/15/2004	4.0	Plan and Disclosure Statement	Review Plan of Reorganization and related exhibits
Ritwik Chatterjee	11/16/2004	3.0	Plan and Disclosure Statement	Review Plan of Reorganization and related exhibits
Ritwik Chatterjee	11/17/2004	7.0	Plan and Disclosure Statement	Review Plan of Reorganization and related exhibits
Ritwik Chatterjee	11/18/2004	6.5	Plan and Disclosure Statement	Review Plan of Reorganization and related exhibits; Update of report to FCR
Ritwik Chatterjee	11/19/2004	4.5	Plan and Disclosure Statement	Review Plan of Reorganization and related exhibits; Update of report to FCR
Ritwik Chatterjee	11/22/2004	7.0	Plan and Disclosure Statement	Review Plan of Reorganization and related exhibits; Update of report to FCR
Ritwik Chatterjee	11/24/2004	4.0	Plan and Disclosure Statement	Review Plan of Reorganization and related exhibits
Ritwik Chatterjee	11/29/2004	6.8	Plan and Disclosure Statement	Update of report to FCR; various related financial analysis
Ritwik Chatterjee	11/30/2004	7.5	Plan and Disclosure Statement	Update of report to FCR; various related financial analysis
Joanna Wa	11/1/2004	1.5	Settlement Discussions / Analysis	CIBC Team meetings
Joanna Wa	11/4/2004	7.3	Financial Analysis	Financial analysis / Review of Q financials
Joanna Wa	11/8/2004	4.5	Financial Analysis	Call re: Q financial results; Financial analysis re: same
Joanna Wa	11/9/2004	1.3	Business Operations	Internal CIBC meetings re: various case issues
Joanna Wa	11/10/2004	3.0	Financial Analysis	Financial and valuation analysis
Joanna Wa	11/11/2004	6.0	Financial Analysis	Financial and valuation analysis
Joanna Wa	11/15/2004	4.0	Plan and Disclosure Statement	Review POR/DS from court docket
Joanna Wa	11/16/2004	11.0	Financial Analysis	Valuation analysis (comparable public companies)
Joanna Wa	11/17/2004	8.3	Financial Analysis	Valuation analysis (comparable public companies)
Joanna Wa	11/18/2004	7.0	Plan and Disclosure Statement	Update FCR valuation analysis from POR/DS information; financial
Joanna Wa	11/19/2004	8.3	Plan and Disclosure Statement	Update FCR valuation analysis from POR/DS information; financial
Joanna Wa	11/22/2004	6.0	Plan and Disclosure Statement	Update FCR valuation analysis from POR/DS information; financial
Joanna Wa	11/23/2004	9.3	Financial Analysis	Financial and valuation analysis
Joanna Wa	11/24/2004	2.5	Plan and Disclosure Statement	Review POR/DS from court docket
Joanna Wa	11/29/2004	7.5	Financial Analysis	Update FCR analysis
Joanna Wa	11/30/2004	5.5	Financial Analysis	Update FCR analysis